Docket No.: LMPY-4410

DECLARATION & POWER OF ATTORNEY

As a below-named inventor, I hereby declare that:

My correct residence, post office address and citizenship are stated below next to my name.

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

"METHOD FOR ALLOCATING PREDICTABLE COSTS FOR CONSUMBALE ITMES"

The specification of this subject matter:

- x is attached hereto.
- x was filed on March 22, 2001;

 was assigned serial No. _____;

 which was amended on _____.

I hereby state that I have reviewed and understand the contents of the above-identified patent application, including the claims, as amended by any amendment(s) referred to above. I do not know and do not believe that the claimed invention was ever known or used in the United States of America before my invention thereof, or patented or described in any printed publication in any country before my invention thereof or more than one year prior to this application, that the same was not in public use or on sale in the United States of America more than one year prior to this application, and that the invention has not been patented or made the subject of an inventor's certificate issued before the date of this application in any country foreign to the United States of America on an application filed by me or my legal representatives or assigns more than twelve months (for a utility patent application) or six months (for a design patent application) prior to this application.

I acknowledge the duty to disclose information which is material to the examination of this application in accordance with 37 C.F.R. §1.56(a).

I hereby claim foreign priority benefits under 35 U.S.C. §119 (a)-(d) of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed.

| Prior Foreign Application(s) | | | Priority Claimed | |
|------------------------------|---------|----------------------|------------------|----|
| Number | Country | Month/Day/Year Filed | Yes | No |
| Number | Country | Month/Day/Year Filed | Yes | No |
| Number | Country | Month/Day/Year Filed | Yes | No |

I hereby claim the benefit under 35 U.S.C. §119(e) of any United States provisional application(s) listed below:

| 60/191,487 | March 23, 2000 | |
|--------------------|----------------|--|
| Application Number | Filing Date | |
| | | |
| Application Number | Filing Date | |

I hereby claim the benefit under 35 U.S.C. §120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in these prior United States application(s) in the manner provided by 35 U.S.C. §112, I acknowledge the duty to disclose material information as defined in 37 C.F.R. §1.56(a) which occurred between the filing date of the prior application(s) and the national or PCT international filing date of this application.

| Application No. | Filing Date | Status (Issued, Pending, Abandoned) |
|-----------------|-------------|-------------------------------------|
| Application No. | Filing Date | Status (Issued, Pending, Abandoned) |
| Application No. | Filing Date | Status (Issued, Pending, Abandoned) |
| Application No. | Filing Date | Status (Issued, Pending, Abandoned) |

I hereby appoint Kenneth D'Alessandro, Registration No. 29,144; Timothy Brisson, Registration No.: 44,046; Andrew V. Smith, Registration No.: 43,132, Seong-Kun Oh, Recognition under 37 C.F.R. § 10.9(b), and Michael A. Blake, Registration No.: 42,333, and all Registered Attorneys and Registered Agents of Sierra Patent Group, Ltd. as attorneys of record with full power of substitution and revocation, to prosecute this application and transact all business in the United States Patent and Trademark Office connected therewith, and certifies that it is the assignee of the entire right, title and interest in the patent application identified above by virtue of an assignment, a copy of which is attached, from the inventor(s) of the patent application identified above.

Please send all correspondence and direct all telephone calls to:

Andrew V. Smith Sierra Patent Group, Ltd. P.O. Box 6149 Stateline, NV 89449 Telephone (775) 586-9500

I, the undersigned, declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issuing therefrom.

Docket No.: LMPY-4410

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| FULL NAME OF | FIRST Name | MIDDLE Initial(s) | LAST Name | |
|--|---------------------------|---|---|------------------------------|
| INVENTOR 1 | Rainer | | Patzel | |
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| INVENTOR 2 | | | 3 A (*1) 1 | |
| | Robert | | Willard Country of Cit | tizonehin |
| RESIDENCE AN CITIZENSHIP | DCity | State or Foreign Country | United State | |
| POST OFFICE ADDRESS | Number and Street | City | State or Country | Zip Code |
| upon information that willful false of Title 18 of the | n and belief are believed | nts made herein of my own knowler to be true; and further that these st o made are punishable by fine or in and that such willful false stater | tatements were made with t morisonment, or both, under | ne knowledge Section 1001 |
| Signature of Inv | ventor 1 | Date | | |
| Signature of Inv | ventor 2 | Date | | |

37 C.F.R. §1.56 Duty to disclose information material to patentability

- (a) A patent by its very nature is affected with a public interest. The public interest is best served, and the most effective patent examination occurs when, at the time an application is being examined, the Office is aware of and evaluates the teachings of all information material to patentability. Each individual associated with the filing and prosecution of a patent application has a duty of candor and good faith in dealing with the Office which includes a duty to disclose to the Office all information known to that individual to be material to patentability as defined in this section. The duty to disclose information exists with respect to each pending claim until the claim is cancelled or withdrawn from consideration, or the application becomes abandoned. Information material to the patentability of a claim that is cancelled or withdrawn from consideration need not be submitted if the information is not material to the patentability of any claim remaining under consideration in the application. There is no duty to submit information which is not material to the patentability of any existing claim. The duty to disclose all information known to be material to patentability is deemed to be satisfied if all information known to be material to patentability of any claim issued in a patent was cited by the Office or submitted to the Office in the manner prescribed by §§1,97(b)-(d) and 1.98. However, no patent will be granted on an application in connection with which fraud on the Office was practiced or attempted or the duty of disclosure was violated through bad faith or intentional misconduct. The Office encourages applicants to carefully examine:
 - (1) Prior art cited in search reports of a foreign patent office in a counterpart application, and
- (2) The closest information over which individuals associated with the filing or prosecution of a patent application believe any pending claim patentably defines, to make sure that any material information contained therein is disclosed to the Office.
- (b) Under this section, information is material to patentability when it is not cumulative to information already of record or being made of record in the application, and
 - (1) It establishes, by itself or in combination with other information, a prima facie case of unpatentability of a claim; or
 - (2) It refutes, or is inconsistent with, a position the applicant takes in:
 - (i) Opposing an argument of unpatentability relied on by the Office, or
 - (ii) Asserting an argument of patentability.

A prima facie case of unpatentability is established when the information compels a conclusion that a claim is unpatentable under the preponderance of evidence, burden-of-proof standard, giving each term in the claim its broadest reasonable construction consistent with the specification, and before any consideration is given to evidence which may be submitted in an attempt to establish a contrary conclusion of patentability.

- (c) Individuals associated with the filing or prosecution of a patent application within the meaning of this section are:
 - (1) Each inventor named in the application;
 - (2) Each attorney or agent who prepares or prosecutes the application; and
 - (3) Every other person who is substantively involved in the preparation or

prosecution of the application and who is associated with the inventor, with the assignee or with anyone to whom there is an obligation to assign the application.

(d) Individuals other than the attorney, agent or inventor may comply with this section by disclosing information to the attorney, agent, or inventor.